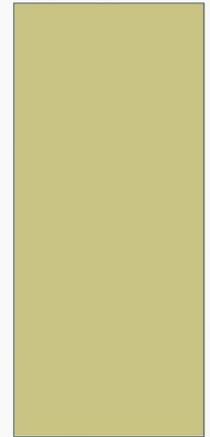


# **2ND QUARTER FY2020 BUDGET RESULTS**

**JOHNSON COUNTY, IOWA**



## **2ND QUARTER FY 2020 RESULTS JOHNSON COUNTY, IOWA**

**Results for all of the County's 46 departments were analyzed for this report.**

**Of the 46 County departments, only five departments have service area expenditures that exceeded the 50% expected budget expenditure level at the end of December 2018. Of those five departments, only three were significantly (>60%) over their expected budgetary spending levels. Nineteen departments were significantly under budget at the end of December (<40% budget expended YTD).**

**Many of the County's departments (22) have notable variances in their expected revenues (10 negative variances and 12 positive variances), but these are largely due to the timing differences of the respective revenue streams or are due to unbudgeted program revenues that were not originally a part of the county's budget. Many of the negative revenue variances are immaterial in nature and don't affect the expected overall County revenue projections for the fiscal year significantly.**

## **2ND QUARTER FY 2020 EXPENDITURE RESULTS: NOTABLE VARIANCES**

**Because the majority of our debt service payments occur in June of each year, they are well under budget currently. Some of the county's block grant payments are realized later in the year which yields positive variances in those departments in the first half of the fiscal year. Most of our special revenue funds are below budget at this time due to the relative progress of their various projects and program expenses.**

**The three departments that are significantly over budget at the end of December (Central Services/Admin., Insurance, and Technology) while notable, are not areas of concern at this point in time. Insurance premiums paid by the county are due in early July and make up a significant portion of that annual budget. Technology had a number of annual maintenance contracts due early in the year which has pushed their spending higher than normal, but that should normalize over the course of the fiscal year. Central Services/Admin. is higher than expected because of the nearly \$1 M loan that was given to Shueyville under a road project contract between the city and the county.**

## **2ND QUARTER FY 2020 REVENUE RESULTS: NOTABLE VARIANCES**

**Through the end of December ~53% of the year's property tax revenues have been collected which puts some of those departments into a favorable variance. This variance will diminish over time and become more normalized until the second half property taxes are realized during March. The annual bonding was secured in December and that also has contributed to positive variances in Central Services, General Supplemental BG and the Conservation Bond fund. Our interest yield on our depository balances continues to add to some of these positive variances we are seeing as well.**

**A number of the departments that are currently in a negative variance are due to the seasonality and timing of their respective revenue streams, so this is not an alarming finding. Departments affected by this uneven timing include Human Resources, Information Services, and Treasurer/(Taxes). Elections reimbursements have not been fully received yet, and grants and wetland credit sales in the Conservation Trust have been disappointing so far. Some of the county's budgeted revenues are never expected to be entirely accurate because of the assumptions made (Law Enforcement Proceeds, BHUCC and Capital Projects (watershed project activity)).**

**EXPENDITURES YEAR TO DATE FY20**

	BUDGET ON 12/31/2019	EXPENSES ON 12/31/2019	% BUDGET EXPENDED YTD	
<b>GENERAL BASIC FUND</b>				
01 Ambulance	4,804,916	2,253,687	46.9%	
02 Attorney (SA 1)	3,095,147	1,198,430	38.7%	SA1 salaries @ 36% YTD
02 Attorney (SA 9)	936,339	463,096	49.5%	
03 Auditor/Accounting	1,317,592	607,580	46.1%	
04 Public Health	4,790,945	2,084,353	43.5%	
05 Board of Supervisors (SA 3)	78,746	35,218	44.7%	
05 Board of Supervisors (SA 9)	1,036,423	446,782	43.1%	
06 Human Resources	568,137	257,695	45.4%	
07 Information Technology	1,518,454	725,882	47.8%	
08 Sheriff	12,567,377	5,687,011	45.3%	
10 Medical Examiner	1,134,153	472,203	41.6%	
11 Recorder	806,800	386,271	47.9%	
12 SEATS	4,024,416	1,905,316	47.3%	
14 Treasurer (SA 8)	1,070,170	432,573	40.4%	
14 Treasurer (SA 9)	423,527	234,706	55.4%	
15 Finance	354,148	173,966	49.1%	
17 Physical Plant	1,724,600	706,898	41.0%	Veteran's grave markers
18 Central Services (SA 3)	1,500	260	17.3%	Little activity YTD
18 Central Services (SA 6)	2,200	215	9.8%	Township officials @21% YTD
18 Central Services (SA 8)	7,600	1,618	21.3%	Shueville loan made
18 Central Services (SA 9)	2,255,555	1,398,860	62.0%	
19 Planning & Zoning	1,210,385	544,447	45.0%	
20 Block Grants (SA 1)	3,986,639	1,816,232	45.6%	
20 Block Grants (SA 3)	1,583,028	674,071	42.6%	
20 Block Grants (SA 6)	1,048,631	474,816	45.3%	
24 Conservation	2,746,064	1,357,526	49.4%	
25 County Farm (Operations)	52,790	16,827	31.9%	Repairs and services paid
25 County Farm (Cap. Projects)	752,278	342,249	45.5%	
26 Behavioral Health Urgent Care Center	128,496	29,415	22.9%	Matt's costs
41 Institutional Accounts	136,100	21,915	16.1%	Some commitment costs
42 Targeted Case Management (TCM)	420,650	221,035	52.5%	
45 Human Services	1,844,652	750,352	40.7%	
50 Veterans Affairs	207,483	84,260	40.6%	
54 Juvenile Crime Prevention	357,500	173,078	48.4%	
	<b>56,993,441</b>	<b>25,978,843</b>	<b>45.6%</b>	
<b>GENERAL SUPPLEMENTAL FUND</b>				
21 Block Grants (JECC Debt Service)	468,740	4,370	0.9%	Interest due in December
22 Insurance	1,130,000	782,446	69.2%	Most insurance premiums due in July
27 Juvenile Justice	784,215	319,562	40.7%	
28 Court Services/Attorney (SA 1)	219,750	2,876	1.3%	No racial equity study costs YTD
28 Court Services/Attorney (SA 9)	4,100	91	2.2%	Small deposition cost
33 Auditor/Elections	948,804	402,431	42.4%	
47 Court Services/Sheriff	44,200	4,283	9.7%	Mostly transport costs
	<b>3,599,809</b>	<b>1,516,059</b>	<b>42.1%</b>	
<b>RURAL BASIC FUND</b>				
23 Block Grants (SA 1)	110,920	54,171	48.8%	
23 Block Grants (SA 6)	1,184,872	589,729	49.8%	
	<b>1,295,792</b>	<b>643,900</b>	<b>49.7%</b>	
<b>SPECIAL REVENUE FUNDS</b>				
32 REAP	45,000	8,301	18.4%	A few professional fees & supplies YTD
46 MH-DD	7,448,336	2,941,463	39.5%	ECR distribution @ 38%
49 Secondary Roads (SA 0)	2,258,000	767,700	34.0%	Bridge & asphalt construction
49 Secondary Roads (SA 7)	10,653,012	4,972,007	46.7%	
68 Law Enforcement Proceeds	200,000	5,782	2.9%	Small equipment purchase
69 Prosecutor Forfeiture	7,500	617	8.2%	Small equipment purchase
82 Conservation Trust	2,500,442	989,048	39.6%	Engineering fees at <1%
83 Conservation Bond	3,815,322	595,261	15.6%	Mostly construction costs
87 Recorder's Records Management	21,500	0	0.0%	No claims YTD
	<b>26,949,112</b>	<b>10,280,179</b>	<b>38.1%</b>	
<b>DEBT SERVICE FUND</b>				
65 Debt Service	21,534,985	101,493	0.5%	Interest due in December
	<b>21,534,985</b>	<b>101,493</b>	<b>0.5%</b>	
<b>CAPITAL PROJECTS FUNDS</b>				
40 Technology	1,541,768	1,050,178	68.1%	Software maint. contracts are front-loaded
44 Capital Expenditures	4,053,553	1,637,599	40.4%	
81 Energy Reinvestment	214,000	13,204	6.2%	
85 Capital Projects	16,227,931	3,091,531	19.1%	Few claims YTD
	<b>22,037,252</b>	<b>5,792,512</b>	<b>26.3%</b>	Roads, North Shop, MW1, CIT & Watershed costs
<b>EXPECTED PERCENTAGE OF BUDGET EXPENDED THROUGH DECEMBER, 2019:</b>			<b>50.0%</b>	
<b>FAVORABLE BUDGET VARIANCE (-10%)</b>				
<b>UNFAVORABLE BUDGET VARIANCE (+10%)</b>				

**REVENUES RECEIVED YTD FY20**

	BUDGET	REVENUE	% BUDGET	
	ON 12/31/2019	ON 12/31/2019	RECEIVED YTD	
<b>GENERAL BASIC FUND</b>				
01 Ambulance	3,051,842	1,290,845	42.3%	
02 Attorney	513,405	207,993	40.5%	
03 Auditor/Accounting	62,950	38,418	61.0%	ECR fee revenues @ 64%
04 Public Health	2,604,107	1,186,312	45.6%	
05 Board of Supervisors	620	360	58.1%	
06 Human Resources	3,000	0	0.0%	HR fees received late in the year
07 Information Services	45,200	4,138	9.2%	IT fees received late in the year
08 Sheriff	1,002,879	591,992	59.0%	
10 Medical Examiner	262,950	109,306	41.6%	
11 Recorder	955,550	569,497	59.6%	
12 SEATS	2,501,442	1,399,266	55.9%	
14 Treasurer (SA 8)	1,103,400	622,131	56.4%	
14 Treasurer (SA 9)	106,870	3,147	2.9%	Tax sale revenues received late in the year
17 Physical Plant	108,900	48,374	44.4%	
18 Central Services (TAXES & CREDITS)	30,389,970	16,119,421	53.0%	
18 Central Services	19,137,150	18,868,022	98.6%	Bond money received
19 Planning & Zoning	345,560	222,308	64.3%	Permit fees @ 64%
20 General Basic Block Grants	10,000	5,500	55.0%	
24 Conservation	173,003	91,709	53.0%	
25 County Farm	43,250	21,950	50.8%	
26 BHUCC	50,000	0	0.0%	This revenue will not be received
42 Targeted Case Management (TCM)	420,650	232,947	55.4%	
45 Human Services	283,940	154,071	54.3%	
50 Veterans Affairs	21,550	21,550	100.0%	VA allocation, donations & contributions
54 Juvenile Crime Prevention	15,000	2,564	17.1%	Small Decat. revenue
	<b>63,213,188</b>	<b>41,811,821</b>	<b>66.1%</b>	
<b>GENERAL SUPPLEMENTAL FUND</b>				
21 Block Grants (JECC Debt Service)	2,947,826	2,070,877	70.3%	Bond money received
22 Insurance	105,000	125,186	119.2%	Premium credit & recoveries
27 Juvenile Justice	2,500	137	5.5%	Small DECAT reimbursement
28 Court Services/Attorney	4,500	2,757	61.3%	Service of notice fees
33 Auditor/Elections	131,575	3,870	2.9%	Election reimbursements later this year
	<b>3,191,401</b>	<b>2,202,827</b>	<b>69.0%</b>	
<b>RURAL BASIC FUND</b>				
23 Block Grants	6,435,540	3,569,436	55.5%	
	<b>6,435,540</b>	<b>3,569,436</b>	<b>55.5%</b>	
<b>SPECIAL REVENUE FUNDS</b>				
32 REAP	31,976	42,079	131.6%	REAP allocation received
46 MH-DD	5,252,711	2,766,788	52.7%	
48 Road Construction Escrow	0	0	N/A	Road Use Taxes @ 60%
49 Secondary Roads	6,189,946	3,806,941	61.5%	Interest revenue only
68 Law Enforcement Proceeds	200,000	1,463	0.7%	Forfeiture proceeds
69 Prosecutor Forfeiture	3,200	5,932	185.4%	
82 Conservation Trust	2,500,442	699,706	28.0%	Grants @ 38%, wetland credits @ 14%
83 Conservation Bond	2,473,000	2,473,000	100.0%	Bond revenues received
87 Recorder's Records Management	31,250	16,560	53.0%	
	<b>16,682,525</b>	<b>9,812,469</b>	<b>58.8%</b>	
<b>DEBT SERVICE FUND</b>				
65 Debt Service	21,487,126	11,423,490	53.2%	
	<b>21,487,126</b>	<b>11,423,490</b>	<b>53.2%</b>	
<b>CAPITAL FUNDS:</b>				
40 Technology	68,000	33,407	49.1%	
44 Capital Expenditures	88,500	43,999	49.7%	
81 Energy Reinvestment	0	0	N/A	
85 Capital Projects	3,516,000	446,945	12.7%	Interest & grant reimbursements
	<b>3,672,500</b>	<b>524,351</b>	<b>14.3%</b>	
<b>PERMANENT TRUST FUND:</b>				
86 CRC Wetland Mitigation Bank Trust	4,225	4,092	96.9%	Revenue amended in fall
	<b>4,225</b>	<b>4,092</b>	<b>N/A</b>	
<b>EXPECTED PERCENTAGE OF BUDGET RECEIVED THROUGH DECEMBER, 2019:</b>			<b>41.7%</b>	
<b>FAVORABLE BUDGET VARIANCE (+10%)</b>				
<b>UNFAVORABLE BUDGET VARIANCE (-10%)</b>				